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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

FILE 82-35049

June 19, 2007

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Attention: Office of International Corporate Finance

Re: Rule 12g3-2(b) submission by Coca-Cola İçecek A.Ş. (the "Company")

Ladies and Gentlemen:

We refer to the above-referenced exemption pursuant to Rule 12g3-2(b) (the "Rule") under the Securities Exchange Act of 1934, as amended (the "Act"), granted previously to Coca-Cola İçecek A.Ş. We hereby transmit to you, in accordance with the provisions of the Rule, Coca-Cola İçecek's ("CCI") Board of Directors approved the capital increase of its 100% affiliate Efes Invest Holland B.V. by US\$30mn. The amount will be used to repay existing loans and for new investments.

As stated in paragraph (5) of the Rule, the Company understands that its furnishing the Commission with the information set forth above and the documents being transmitted herewith pursuant to the Rule shall not constitute an admission for any purpose that the Company is subject to the provisions of the Act.

Kindly acknowledge receipt of this letter and the submission of the documents delivered herewith by stamping the duplicate copy of this letter and returning it in the envelope provided.

Sincerely,



[Handwritten signature]
Coca-Cola İçecek A.Ş.
[Handwritten signature]

PROCESSED

JUN 27 2007

THOMSON
FINANCIAL

[Handwritten signature]
6/25

END

COCA-COLA İÇECEK A.Ş.